AMENDMENTS TO THE CLAIMS

The following listing of claims replaces all prior versions of claims in the application.

- 1. (Original): An optical compensation plate, comprising an optical compensation layer, wherein an anti-cracking layer containing a moisture-curing isocyanate compound is laminated directly on at least one surface of the optical compensation layer, and the anti-cracking layer has a glass transition temperature (Tg) of 100°C or less in a cured state.
- 2. (Original): The optical compensation plate according to Claim 1, wherein the glass transition temperature is 60°C or less.
 - 3. (Original): The optical compensation plate according to Claim 1, wherein the moisture–curing isocyanate compound is hexamethylenediisocyanate or 1,3-bis(isocyanatomethyl)cyclohexane.
 - 4. (Original): The optical compensation plate according to Claim 1, wherein microhardness of the anti-cracking layer ranges from 0.1 GPa to 0.5 GPa.
 - 5. (Original): The optical compensation plate according to Claim 1, wherein a thickness of the anti-cracking layer ranges from $0.1 \mu m$ to $20 \mu m$.
 - 6. (Original): The optical compensation plate according to Claim 1, wherein the optical compensation layer comprises a cholesteric layer whose constituent molecules are aligned in a form of a cholesteric structure.
 - 7. (Original): The optical compensation plate according to Claim 6, wherein a thickness of the cholesteric layer ranges from $0.5~\mu m$ to $10~\mu m$.

Preliminary Amendment Attorney Docket No. **052530**

- 8. (Original): The optical compensation plate according to Claim 6, wherein the constituent molecule of the cholesteric layer is a non-liquid crystal polymer, and the non-liquid crystal polymer is a polymer obtained by polymerizing or cross-linking liquid crystal monomers that are aligned in the form of a cholesteric structure.
- 9. (Original): The optical compensation plate according to Claim 6, wherein the constituent molecule of the cholesteric layer is a liquid crystal polymer, and the liquid crystal polymer is aligned in the form of a cholesteric structure.
- 10. (Original): The optical compensation plate according to Claim 6, wherein a helical pitch in the cholesteric layer ranges from 0.01 μm to 0.25 μm.
 - 11. (Original): A polarizing plate, comprising a polarizer, a transparent protective layer and an optical compensation plate, wherein the optical compensation plate comprises the optical compensation plate according to Claim 1, and the polarizer and the optical compensation plate are laminated together via the transparent protective layer.
 - 12. (Original): The polarizing plate according to Claim 11, wherein the optical compensation plate and the transparent protective layer are directly adhered to each other by an anti-cracking layer of the optical compensation plate.
 - 13. (Original): The polarizing plate according to Claim 11, further comprising a pressure–sensitive adhesive layer, wherein, in the optical compensation plate, the pressure–sensitive adhesive layer is laminated on a surface of the optical compensation layer opposed to the surface on which the anti–cracking layer is laminated.
 - 14. (Original): The polarizing plate according to Claim 13, wherein a material of the pressure–sensitive adhesive layer is at least one resin–based pressure–sensitive adhesive selected from the group consisting of an acrylic resin, a rubber–based resin and a vinyl–based resin.

Preliminary Amendment Attorney Docket No. **052530**

- 15. (Original): The polarizing plate according to Claim 13, wherein a liner is further disposed on the surface of the pressure–sensitive adhesive layer.
- 16. (Currently amended): A liquid crystal panel, comprising a liquid crystal cell and an optical member, wherein the optical member is at least one selected from the group consisting of the optical compensation plate according to Claim 1 and the polarizing plate according to Claim 11 a polarizing plate comprising a polarizer and the optical compensation plate according to Claim 1 laminated together via a transparent protective layer.
- 17. (Original): A liquid crystal display, comprising a liquid crystal panel, wherein the liquid crystal panel is the liquid crystal panel according to Claim 16.
- 18. (Currently amended): An image display apparatus, which is at least one image display apparatus selected from the group consisting of an electroluminescence display, a plasma display and a field emission display, and comprises at least one optical member selected from the group consisting of the optical compensation plate according to Claim 1 and the polarizing plate according to Claim 11 a polarizing plate comprising a polarizer and the optical compensation plate according to Claim 1 laminated together via a transparent protective layer.